



## STATE OF ILLINOIS

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Facility Name & ID Number Lexington of Schaumburg# 0036095 Report Period Beginning: 01/01/05 Ending: 12/31/05

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>224</u>	Skilled (SNF)	<u>224</u>	<u>81,760</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>224</u>	TOTALS	<u>224</u>	<u>81,760</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>20,055</u>	<u>4,869</u>	<u>11,504</u>	<u>36,428</u>	8
9	SNF/PED					9
10	ICF	<u>32,499</u>	<u>2,465</u>	<u>1,641</u>	<u>36,605</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>52,554</u>	<u>7,334</u>	<u>13,145</u>	<u>73,033</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 89.33%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 4/1/90

J. Was the facility purchased or leased after January 1, 1978?

YES ☐Date New ConstructionNO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 224 and days of care provided 9,153Medicare Intermediary AdminaStar Federal

## IV. ACCOUNTING BASIS

ACCRAU ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/2005 Fiscal Year: 12/31/2005

\* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning: 01/01/05

Ending: 12/31/05

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	340,787	31,200	14,804	386,791		386,791		386,791		1
2	Food Purchase		317,854		317,854		317,854	(14,251)	303,603		2
3	Housekeeping	313,099	36,143		349,242		349,242	314	349,556		3
4	Laundry	75,451	20,982		96,433		96,433	(2,723)	93,710		4
5	Heat and Other Utilities			226,454	226,454		226,454	4,970	231,424		5
6	Maintenance	34,870		125,332	160,202		160,202	50,649	210,851		6
7	Other (specify):* Allocated Benefits							5,109	5,109		7
8	<b>TOTAL General Services</b>	764,207	406,179	366,590	1,536,976		1,536,976	44,068	1,581,044		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			39,000	39,000		39,000		39,000		9
10	Nursing and Medical Records	4,033,023	276,934	57,695	4,367,652		4,367,652	87,747	4,455,399		10
10a	Therapy			790,958	790,958		790,958		790,958		10a
11	Activities	226,189	24,138	4,498	254,825		254,825		254,825		11
12	Social Services	113,427		4,857	118,284		118,284		118,284		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Allocated Benefits							9,760	9,760		15
16	<b>TOTAL Health Care and Programs</b>	4,372,639	301,072	897,008	5,570,719		5,570,719	97,507	5,668,226		16
	<b>C. General Administration</b>										
17	Administrative	110,901		1,038,190	1,149,091		1,149,091	(936,422)	212,669		17
18	Directors Fees										18
19	Professional Services			87,168	87,168		87,168	10,061	97,229		19
20	Dues, Fees, Subscriptions & Promotion			11,637	11,637		11,637	1,870	13,507		20
21	Clerical & General Office Expense	190,499	29,468	31,216	251,183		251,183	315,210	566,393		21
22	Employee Benefits & Payroll Tax			763,298	763,298		763,298	14,056	777,354		22
23	Inservice Training & Education			8,200	8,200		8,200		8,200		23
24	Travel and Seminar			5,792	5,792		5,792	3,378	9,170		24
25	Other Admin. Staff Transportation			2,522	2,522		2,522	11,956	14,478		25
26	Insurance-Prop.Liab.Malpractice			217,077	217,077		217,077	4,179	221,256		26
27	Other (specify):* Allocated Benefits							44,912	44,912		27
28	<b>TOTAL General Administration</b>	301,400	29,468	2,165,100	2,495,968		2,495,968	(530,800)	1,965,168		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,438,246	736,719	3,428,698	9,603,663		9,603,663	(389,225)	9,214,438		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Lexington of Schaumburg

#0036095

Report Period Beginning:

01/01/05

Ending:

12/31/05

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			86,087	86,087		86,087	200,868	286,955			30
31	Amortization of Pre-Op. & Org											31
32	Interest			31,620	31,620		31,620	361,698	393,318			32
33	Real Estate Taxes							298,756	298,756			33
34	Rent-Facility & Grounds			1,492,317	1,492,317		1,492,317	(1,488,689)	3,628			34
35	Rent-Equipment & Vehicle			10,095	10,095		10,095	2,529	12,624			35
36	Other (specify): <sup>3</sup>											36
37	<b>TOTAL Ownership</b>			1,620,119	1,620,119		1,620,119	(624,838)	995,281			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		288,248		288,248		288,248		288,248			39
40	Barber and Beauty Shops			24,145	24,145		24,145		24,145			40
41	Coffee and Gift Shop:			13,390	13,390		13,390		13,390			41
42	Provider Participation Fee			122,640	122,640		122,640		122,640			42
43	Other (specify): <sup>3</sup> <b>Nonallowable Cost</b>			163,430	163,430		163,430	(163,430)				43
44	<b>TOTAL Special Cost Centers</b>		288,248	323,605	611,853		611,853	(163,430)	448,423			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,438,246	1,024,967	5,372,422	11,835,635		11,835,635	(1,177,493)	10,658,142			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

	1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY
1	Day Care	\$		1
2	Other Care for Outpatients			2
3	Governmental Sponsored Special Program			3
4	Non-Patient Meals	(195)	2	4
5	Telephone, TV & Radio in Resident Room	(4,500)	43	5
6	Rented Facility Space			6
7	Sale of Supplies to Non-Patient			7
8	Laundry for Non-Patients	(2,723)	4	8
9	Non-Straightline Depreciation	(6,451)	30	9
10	Interest and Other Investment Income	(42)	32	10
11	Discounts, Allowances, Rebates & Refund			11
12	Non-Working Officer's or Owner's Salary			12
13	Sales Tax	(1,158)	43	13
14	Non-Care Related Interest			14
15	Non-Care Related Owner's Transaction			15
16	Personal Expenses (Including Transportation			16
17	Non-Care Related Fees			17
18	Fines and Penalties	(280)	43	18
19	Entertainment			19
20	Contributions	(375)	43	20
21	Owner or Key-Man Insurance			21
22	Special Legal Fees & Legal Retainer			22
23	Malpractice Insurance for Individual			23
24	Bad Debt	(125,787)	43	24
25	Fund Raising, Advertising and Promotion	(10,777)	43	25
26	Income Taxes and Illinois Personal Property Replacement Tax	(23)	43	26
27	CNA Training for Non-Employee			27
28	Yellow Page Advertising			28
29	Other-Attach Schedule See attached Schedule A	182,082		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 29,771		\$ 30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

	1	2	
	Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$	31
32	Donated Goods-Attach Schedule		32
33	Amortization of Organization & Pre-Operating Expense		33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,207,264)	34
35	Other- Attach Schedule		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,207,264)	36
(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,177,493)	37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38		x	\$		38
39					39
40		x			40
41		x			41
42		x			42
43		x			43
44		x			44
45		x			45
46		x			46
47			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

**Lexington Health Care Center of Schaumburg, Inc.**  
**Provider # 0036095**  
**1/1/05 - 12/31/05**

**Schedule A**

Schedule VI. Adjustment detail  
Line 29, Other

Description	Amount	Reference
Nonallowable collections	(9,348)	19
Nonallowable out of period legal fees	(1,503)	19
Offset miscellaneous income	606	21
Nonallowable radiology expense	(14,266)	43
Nonallowable laboratory expense	(5,128)	43
Nonallowable personal item replacement	(1,159)	43
Nonallowable trust fees	(50)	43
Nonallowable gain on fmV of interest rate swap	212,930	43
Total	<u>182,082</u>	

**See Accountants' Compilation Report**

Lexington of Schaumburg

ID# 0036095

Report Period Beginning: 01/01/05

Ending: 12/31/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lexington of Schaumburg# 0036095

Report Period Beginning:

01/01/05

Ending:

12/31/05

**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(195)	0	0	0	0	0	0	0	0	0	0	(195)	2
3	Housekeeping	0	0	314	0	0	0	0	0	0	0	0	314	3
4	Laundry	(2,723)	0	0	0	0	0	0	0	0	0	0	(2,723)	4
5	Heat and Other Utilities	0	0	4,970	0	0	0	0	0	0	0	0	4,970	5
6	Maintenance	0	0	50,649	0	0	0	0	0	0	0	0	50,649	6
7	Other (specify):*	0	0	5,109	0	0	0	0	0	0	0	0	5,109	7
8	<b>TOTAL General Services</b>	<b>(2,918)</b>	<b>0</b>	<b>61,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,124</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	87,747	0	0	0	0	0	0	0	0	87,747	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	9,760	0	0	0	0	0	0	0	0	9,760	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>97,507</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,507</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	101,768	(1,038,190)	0	0	0	0	0	0	0	(936,422)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	3,618	20,794	0	0	0	0	0	0	0	0	24,412	19
20	Fees, Subscriptions & Promotions	0	0	1,870	0	0	0	0	0	0	0	0	1,870	20
21	Clerical & General Office Expenses	0	56	307,554	6,994	0	0	0	0	0	0	0	314,604	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	3,378	0	0	0	0	0	0	0	3,378	24
25	Other Admin. Staff Transportation	0	0	0	11,956	0	0	0	0	0	0	0	11,956	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	4,179	0	0	0	0	0	0	0	4,179	26
27	Other (specify):*	0	0	0	44,912	0	0	0	0	0	0	0	44,912	27
28	<b>TOTAL General Administration</b>	<b>0</b>	<b>3,674</b>	<b>431,986</b>	<b>(966,771)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(531,111)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(2,918)</b>	<b>3,674</b>	<b>590,535</b>	<b>(966,771)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(375,480)</b>	<b>29</b>





Facility Name & ID Number Lexington of Schaumburg# 0036095Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See attached Schedule B		See attached Schedule B		Sambell of Schaumburg		
				Ltd. Ptsp.	Schaumburg	Real estate ptsp.
				Royal Mgmt. Corp.	Lombard	Mgmt. Co.
				Lexington Financial		
				Services, L.L.C.	Lombard	Finance Co.

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	19 Professional fees	\$	Sambell of Schaumburg Limited Partnership	**	\$ 3,618	\$ 3,618	1
2	V	21 Office supplies		Sambell of Schaumburg Limited Partnership	**	56	56	2
3	V	30 Depreciation		Sambell of Schaumburg Limited Partnership	**	174,570	174,570	3
4	V	32 Amortization of mortgage cost:		Sambell of Schaumburg Limited Partnership	**	6,902	6,902	4
5	V	32 Interest expense		Sambell of Schaumburg Limited Partnership	**	345,341	345,341	5
6	V	33 Property taxes		Sambell of Schaumburg Limited Partnership	**	292,317	292,317	6
7	V	34 Rental expense	1,492,317	Sambell of Schaumburg Limited Partnership	**		(1,492,317)	7
8	V	43 State replacement tax		Sambell of Schaumburg Limited Partnership	**	23	23	8
9	V	43 Trust fees		Sambell of Schaumburg Limited Partnership	**	50	50	9
10	V	43 Unrealized gain on fair value of an interest rate swap		Sambell of Schaumburg Limited Partnership	**			10
11	V			Sambell of Schaumburg Limited Partnership	**	(212,930)	(212,930)	11
12	V							12
13	V	**The owners of Lexington Health Care Center of Schaumburg, Inc. own 100% of Sambell of Schaumburg Limited Partnership						13
14	Total		\$ 1,492,317			\$ 609,947	\$ * (882,370)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

**Lexington Health Care Center of Schaumburg, Inc.**

**Provider # 0036095**

**1/1/05 - 12/31/05**

**Schedule B**

VII. Related Parties

Owners

<u>Name</u>	<u>Ownership %</u>
James Samatas Discretionary Trust	22.33%
John Samatas Discretionary Trust	22.33%
Cynthia Thiem Discretionary Trust	22.34%
Jeffrey J. Bell Revocable Trust	8.25%
Lawrence W. Bell Revocable Trust	8.25%
David S. Bell Revocable Trust	8.25%
David S. Bell 2001 Trust	2.75%
Jeffrey J. Bell 2001 Trust	2.75%
Lawrence W. Bell 2001 Trust	2.75%

Related Nursing Homes

City

Lexington Health Care Center of Lombard, Inc.	Lombard
Lexington Health Care Center of Bloomingdale, Inc.	Bloomingdale
Lexington Health Care Center of Chicago Ridge, Inc.	Chicago Ridge
Lexington Health Care Center of Elmhurst, Inc.	Elmhurst
Lexington Health Care Center of LaGrange, Inc.	LaGrange
Lexington Health Care Center of Lake Zurich, Inc.	Lake Zurich
Lexington Health Care Center of Streamwood, Inc.	Streamwood
Lexington Health Care Center of Wheeling, Inc.	Wheeling
Lexington Health Care Center of Orland Park, Inc.	Orland Park

**See Accountants' Compilation Report**

Facility Name &amp; ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	3 Housekeeping supplies	\$	Royal Management Corp.	**	\$ 314	\$ 314
16	V	5 Utilities - gas & electric		Royal Management Corp.	**	4,504	4,504
17	V	5 Utilities - water & sewer		Royal Management Corp.	**	112	112
18	V	5 Utilities - maintenance office		Royal Management Corp.	**	354	354
19	V	6 Management allocation - salarie		Royal Management Corp.	**	44,998	44,998
20	V	6 Repairs & maintenanc		Royal Management Corp.	**	5,527	5,527
21	V	6 Scavenger & exterminat		Royal Management Corp.	**	110	110
22	V	6 Security service		Royal Management Corp.	**	14	14
23	V	7 Management allocation - employee benefit		Royal Management Corp.	**	5,109	5,109
24	V	10 Medical consultant		Royal Management Corp.	**	1,793	1,793
25	V	10 Management allocation - salarie		Royal Management Corp.	**	85,954	85,954
26	V	15 Management allocation - employee benefit		Royal Management Corp.	**	9,760	9,760
27	V	17 Management allocation - salarie		Royal Management Corp.	**	101,768	101,768
28	V	19 Computer consultant & supplies		Royal Management Corp.	**	15,102	15,102
29	V	19 Professional fees		Royal Management Corp.	**	5,692	5,692
30	V	20 Dues & subscriptions		Royal Management Corp.	**	691	691
31	V	20 Licenses, permits & inspections		Royal Management Corp.	**	4	4
32	V	20 Advertising - help wanted		Royal Management Corp.	**	1,175	1,175
33	V	21 Management allocation - salarie		Royal Management Corp.	**	293,776	293,776
34	V	21 Bank charges		Royal Management Corp.	**	430	430
35	V	21 Office supplies & printing		Royal Management Corp.	**	9,719	9,719
36	V	21 Postage		Royal Management Corp.	**	3,629	3,629
37	V						
38	V	** Certain owners of Lexington Health Care Center of Schaumburg, Inc. own 100% of Royal Management Corp.					
39	Total		\$			\$ 590,535	\$ * 590,535

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	21 Telephone	\$	Royal Management Corp.	**	\$ 6,994	\$ 6,994
16	V	24 Travel & semina		Royal Management Corp.	**	3,378	3,378
17	V	25 Auto expense		Royal Management Corp.	**	11,956	11,956
18	V	26 Insurance genera		Royal Management Corp.	**	4,179	4,179
19	V	27 Management allocation - employee benefit		Royal Management Corp.	**	44,912	44,912
20	V	30 Depreciation - vehicles		Royal Management Corp.	**	4,355	4,355
21	V	30 Depreciation - leasehold improv		Royal Management Corp.	**	7,229	7,229
22	V	30 Depreciation - equipment		Royal Management Corp.	**	21,165	21,165
23	V	32 Interest		Royal Management Corp.	**	9,478	9,478
24	V	32 Amortization of mortgage cost		Royal Management Corp.	**	19	19
25	V	33 Property taxes		Royal Management Corp.	**	2,939	2,939
26	V	34 Rent expense		Royal Management Corp.	**	3,628	3,628
27	V	35 Equipment rental		Royal Management Corp.	**	2,529	2,529
28	V	17 Management fees	1,038,190	Royal Management Corp.	**		(1,038,190)
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V	** Certain owners of Lexington Health Care Center of Schaumburg, Inc. own 100% of Royal Management Corp.					
39	Total		\$ 1,038,190			\$ 122,761	\$ * (915,429)

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Schaumburg # 0036095 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	James Samatas	Owner/Officer	Administrative	22.33%	See Schedule C	4.4	11%	Salary	\$ 34,757	L17, C7	1
2	John Samatas	Owner/Officer	Admin/Plant Ops	22.33%	See Schedule C	4.4	11%	Salary	24,827	L17, C7	2
3	Cynthia Thiem	Owner/Officer	Administrative	22.34%	See Schedule C	4.4	11%	Salary	24,827	L17, C7	3
4	Jason Samatas	VP of Operations	Administrative	0.00%	See Schedule C	4.4	11%	Salary	17,357	L17, C7	4
5	Daniel Thiem	Staff Accountant	Accounting	0.00%	See Schedule C	0.8	2%	Salary	1,630	L21, C7	5
6	Jeremy Samatas	Corporate Director	Quality Assurance	0.00%	See Schedule C	4.4	11%	Salary	8,509	L10, C7	6
7											7
8						All individuals work in excess of 40 hours per week.					8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 111,907		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).  
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,  
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Schaumburg# 0036095Report Period Beginning: 01/01/05Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Royal Management Corp.  
 Street Address 665 W. North Avenue, Suite 500  
 City / State / Zip Code Lombard, IL 60148  
 Phone Number ( 630) 458-4700  
 Fax Number ( 630) 458-4796

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	Housekeeping supplies	Bed Days	743,165	10	\$ 2,852	\$ 81,760	\$ 314	1
2	5	Utilities - gas & electric	Bed Days	743,165	10	40,939	81,760	4,504	2
3	5	Utilities - water & sewer	Bed Days	743,165	10	1,020	81,760	112	3
4	5	Utilities - maintenance office	Bed Days	743,165	10	3,218	81,760	354	4
5	6	Management allocation - salarie	Bed Days	743,165	10	409,014	409,014	44,998	5
6	6	Repairs & maintenanc	Bed Days	743,165	10	50,234	81,760	5,527	6
7	6	Scavenger & exterminatin	Bed Days	743,165	10	998	81,760	110	7
8	6	Security service	Bed Days	743,165	10	129	81,760	14	8
9	7	Management allocation - employe	Bed Days	743,165	10	46,441	81,760	5,109	9
10	10	Medical consultant	Bed Days	743,165	10	16,297	81,760	1,793	10
11	10	Management allocation - salarie	Bed Days	743,165	10	781,289	781,289	85,954	11
12	15	Management allocation - employe	Bed Days	743,165	10	88,711	81,760	9,760	12
13	17	Management allocation - salarie	Bed Days	743,165	10	925,033	925,033	101,768	13
14	19	Computer consultant & supplies	Bed Days	743,165	10	137,269	81,760	15,102	14
15	19	Professional fees	Bed Days	743,165	10	51,742	81,760	5,692	15
16	20	Dues & subscriptions	Bed Days	743,165	10	6,285	81,760	691	16
17	20	Licenses, permits & inspections	Bed Days	743,165	10	39	81,760	4	17
18	20	Advertising - help wanted	Bed Days	743,165	10	10,677	81,760	1,175	18
19	21	Management allocation - salarie	Bed Days	743,165	10	2,670,308	2,670,308	293,776	19
20	21	Bank charges	Bed Days	743,165	10	3,905	81,760	430	20
21	21	Office supplies & printing	Bed Days	743,165	10	88,340	81,760	9,719	21
22	21	Postage	Bed Days	743,165	10	32,985	81,760	3,629	22
23	21	Telephone	Bed Days	743,165	10	63,577	81,760	6,994	23
24	24	Travel and semina	Bed Days	743,165	10	30,702	81,760	3,378	24
25	TOTALS					\$ 5,462,004	\$ 4,785,644	\$ 600,907	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Schaumburg# 0036095Report Period Beginning: 01/01/05Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Royal Management Corp.  
 Street Address 665 W. North Avenue, Suite 500  
 City / State / Zip Code Lombard, IL 60148  
 Phone Number ( 630) 458-4700  
 Fax Number ( 630) 458-4796

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	25	Auto expense	Bed Days	10	\$ 108,672	\$	81,760	\$ 11,956	1
2	26	Insurance genera	Bed Days	10	37,986		81,760	4,179	2
3	27	Management allocation - employe	Bed Days	10	408,231		81,760	44,912	3
4	30	Depreciation - vehicles	Bed Days	10	39,587		81,760	4,355	4
5	30	Depreciation - leasehold improv	Bed Days	10	65,712		81,760	7,229	5
6	30	Depreciation - equipment	Bed Days	10	192,380		81,760	21,165	6
7	32	Interest	Bed Days	10	86,153		81,760	9,478	7
8	32	Amortization of mortgage cost	Bed Days	10	174		81,760	19	8
9	33	Property taxes	Bed Days	10	26,714		81,760	2,939	9
10	34	Rent expense	Bed Days	10	32,978		81,760	3,628	10
11	35	Equipment rental	Bed Days	10	22,992		81,760	2,529	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,021,579	\$		\$ 112,389	25

SEE ACCOUNTANTS' COMPILATION REPORT



**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Lexington Financial	X		Mortgage	Varies	04/25/01	\$ 6,200,000	\$ 5,602,084	02/01/2026	Variable	\$ 345,341	1	
2	Services, L.L.C.											2	
3												3	
4												4	
5												5	
	Working Capital												
6	LaSalle Bank N.A.		X	Working capital	Varies	04/06/02	1,350,000	425,000	5/31/2006	Prime	31,620	6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 7,550,000	\$ 6,027,084			\$ 376,961	9	
	B. Non-Facility Related*												
10								Amortization of loan costs			6,902	10	
11								Interest income offset			(42)	11	
12								Allocated from management company			9,497	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			16,357	14	
15	TOTALS (line 9+line14)						\$ 7,550,000	\$ 6,027,084			\$ 393,318	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

## B. Real Estate Taxes

**SEE ACCOUNTANTS' COMPILATION REPORT**

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

FACILITY NAME	<u>Lexington of Schaumburg</u>	COUNTY	<u>Cook</u>
FACILITY IDPH LICENSE NUMBER	<u>0036095</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Susan Rojek</u>		
TELEPHONE (630) 458-4700		FAX #:	(630) 458-4796

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

### B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

Page 10A

Facility Name &amp; ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning:

01/01/05

Ending:

12/31/05

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 85,541 B. General Construction Type: Exterior Concrete Block Frame Steel Number of Stories 3C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO  
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A  
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

## XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	230,000	1988	\$ 211,532	1
2	Mgmt Co.		2002	17,683	2
3	TOTALS			\$ 229,215	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning:

01/01/05

Ending:

12/31/05

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	215	1990	1990	\$ 5,865,346	\$	35	\$ 167,581	\$ 167,581	\$ 2,686,574
5	9	1995	1995	146,217	4,178	35	4,178		39,692
6									
7									
8									
<b>Improvement Type**</b>									
9	Building improvements	1991		3,521		10			3,521
10	Building improvements	1992		859	25	35	25		332
11	Land improvements	1992		5,764		20	288	288	3,890
12	Land improvements	1992		5,000		20	250	250	3,125
13	Building improvements	1993		12,368		10			12,368
14	Fan coil units in offices	1996		5,149	147	35	147		1,398
15	Basement rehab	1997		14,697	1,470	10	1,470		12,982
16	Brick	1997		1,500	43	35	43		361
17	Dining room rehab	1997		6,422	642	10	642		5,352
18	Parking lot repave and restripe	1998		2,777	278	10	278		2,083
19	Wiring	1998		3,667	367	10	367		2,750
20	Retile 2nd and 3rd floor corridors	1998		10,100	1,010	10	1,010		7,575
21	Plumbing for HVAC	1998		2,263		5			2,263
22	Lobby-floor tile	1999		7,478	748	10	748		5,110
23	Wallpaper-labor	1999		9,705	970	10	970		6,551
24	New patio	1999		19,039	1,269	15	1,269		7,933
25	New pay phone/wiring	1999		2,975	298	10	298		1,860
26	Roof repairs	2000		9,625	963	10	963		5,294
27	Water heater	2000		6,669	669	10	669		3,679
28	Automatic door	2000		1,300	130	10	130		715
29	Rehab project - paint resident rooms, carpet hallways, and tile	2000		52,760	5,276	10	5,276		29,018
30	Water heater and storage tanks	2001		12,102	1,210	10	1,210		6,051
31	Garbage area	2001		4,788	479	20	479		2,154
32									
33									
34									
35									
36									

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Roof	2002	\$ 25,600	\$ 2,560	10	\$ 2,560		\$ 8,534	37
38	Facility rehab - paint resident rooms, carpet hallways, and tile	2002	327,253	16,363	20	16,363		71,825	38
39	Elevator electronic curtain	2002	4,500	450	10	450		1,576	39
40	Elevator upgrade	2002	5,471	547	10	547		1,915	40
41	Painting and decorating	2003	13,477	1,348	10	1,348		2,695	41
42	Electrical improvements	2003	844	42	20	42		88	42
43	Repave parking lot	2004	28,840	721	40	721		1,021	43
44	Dining room remodel - paint	2004	11,387	569	20	569		949	44
45	Landscaping	2005	593	12	20	12		12	45
46	HVAC upgrade	2005	17,734	74	20	74		74	46
47	Generator upgrade	2005	19,650	983	20	983		983	47
48	Window replacement	2005	3,899	65	20	65		65	48
49	Flooring replacement	2005	1,483	25	20	25		25	49
50	Lobby, lounge and reception rehat	2005	27,180	1	20	1		1	50
51	Therapy room rehat	2005	35,135	293	20	293		293	51
52	Create first floor therapy room	2005	32,046	1,335	20	1,335		1,335	52
53	Create transitional care uni	2005	29,171	122	20	122		122	53
54	Basement renovation	2005	5,997	1	20	1		1	54
55	Countertops	2005	845	113	5	113		113	55
56	Interior signs	2005	4,412	147	5	147		147	56
57	Window treatments	2005	912	76	5	76		76	57
58	Wall covering	2005	439	22	5	22		22	58
59									59
60									60
61									61
62	Land improvements - management compan	2002	27,870		15	815	815	7,277	62
63	Building - management compan	2002	216,828		40	6,338	6,338	21,231	63
64	HVAC, electrical, security svstem - management compan	2003	2,149		30	63	63	354	64
65	Key card system - management compan	2004	338		20	9	9	24	65
66	VAV TX controls - management compan	2005	103		20	4	4	4	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,056,247	\$ 46,041		\$ 221,389	\$ 175,348	\$ 2,973,393	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning:

01/01/05

Ending:

12/31/05

## XI. OWNERSHIP COSTS (continued)

## C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 344,220	\$ 36,486	\$ 36,486		5-10 years	\$ 155,167	71
72	Current Year Purchases	54,398	3,560	3,560		5 years	3,560	72
73	Fully Depreciated Assets	521,527					521,527	73
74	Allocated from management company	215,691		21,165	21,165		108,676	74
75	TOTALS	\$ 1,135,836	\$ 40,046	\$ 61,211	\$ 21,165		\$ 788,930	75

## D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$			\$	76
77										77
78										78
79	Allocated from management company			48,078		4,355	4,355		34,396	79
80	TOTALS			\$ 48,078	\$	4,355	4,355		\$ 34,396	80

## E. Summary of Care-Related Asset

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,469,376	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 86,087	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 286,955	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 200,868	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,796,719	85

## F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

## G. Construction-in-Progres

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

\*\* This must agree with Schedule V line 30, column f

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from management company				3,628			6
7	TOTAL				\$ 3,628			7

8. List separately any amortization of lease expense included on page 4, line 34.  
 This amount was calculated by dividing the total amount to be amortized  
 by the length of the lease                     .

9. Option to Buy: ☐ YES ☐ NO Terms:                                      \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO  
 16. Rental Amount for movable equipment: \$ \$ 12,624 Description: Copier - \$9,632; Fax - \$284; Postage Meter - \$179; Allocated from management company \$2,529  
 (Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:  
 Beginning                       
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u>                    </u>
13.	<u>/2007</u>	\$ <u>                    </u>
14.	<u>/2008</u>	\$ <u>                    </u>

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT



**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)**

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ \_\_\_\_\_

**D. NUMBER OF CNAs TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
- (c) For in-house training programs only. Do not include fringe benefit.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10A, C3	hrs	\$	3,966	\$ 289,562	\$	3,966	\$ 289,562	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		1,189	76,017		1,189	76,017	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C3	hrs							4
5	Physician Care		visits		8,744	422,606		8,744	422,606	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescripts				288,248		288,248	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10	Academic Education		hrs							10
11	Exceptional Care Program									11
12										12
13	Other (specify):   Wound therapy	L10A, C3				2,773			2,773	13
14	TOTAL			\$	13,899	\$ 790,958	\$ 288,248	13,899	\$ 1,079,206	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 215,739	\$ 235,326	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 859,000 )	1,486,117	1,486,117	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	93,770	93,770	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,795,626	\$ 1,815,213	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	35,295	35,295	12
13	Land		229,215	13
14	Buildings, at Historical Cost		5,865,346	14
15	Leasehold Improvements, at Historical Cost	920,481	1,190,901	15
16	Equipment, at Historical Cost	455,640	1,183,914	16
17	Accumulated Depreciation (book methods)	(461,870)	(3,796,719)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Unamortized loan costs		140,913	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 949,546	\$ 4,848,865	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 2,745,172	\$ 6,664,078	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 346,286	\$ 362,964	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	425,000	425,000	29
30	Accrued Salaries Payable	235,576	235,576	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		384,000	32
33	Accrued Interest Payable		23,883	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See attached Schedule E	376,525	178,510	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,383,387	\$ 1,609,933	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,602,084	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	Interest rate swap liability		109,278	43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 5,711,362	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 1,383,387	\$ 7,321,295	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 1,361,785	\$ (657,217)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 2,745,172	\$ 6,664,078	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Lexington of Schaumburg**

**Provider # 0036095**

**1/1/05 - 12/31/05**

**Schedule E**

XV. Balance Sheet

B. Long-Term Assets

C. Current Liabilities

36. Other Current Liabilities

<u>Description</u>	<u>Operating</u>	<u>After Consolidation</u>
Accrued rent	199,461	
Accrued management fees	8,627	8,627
Accrued 401 (k) contribution	35,219	35,219
Due to related parties	21,103	22,549
Other accrued expenses	<u>112,115</u>	<u>112,115</u>
Total line 36	<u><u>376,525</u></u>	<u><u>178,510</u></u>

**See Accountants' Compilation Report**

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 1,485,288</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Post closing adjustments</b>	<b>(182,408)</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 1,302,880</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>562,905</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(504,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ 58,905</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 1,361,785</b>	<b>24 *</b>

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning: 01/01/05

Ending:

12/31/05

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses**

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 11,260,739	1
2	Discounts and Allowances for all Levels	(1,002,280)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 10,258,459	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,375,393	6
7	Oxygen	294	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,375,687	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop	17,681	12
13	Barber and Beauty Care	29,367	13
14	Non-Patient Meals	195	14
15	Telephone, Television and Radio	7	15
16	Rental of Facility Space		16
17	Sale of Drugs	490,896	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	27,983	19
20	Radiology and X-Ray	17,744	20
21	Other Medical Services	176,964	21
22	Laundry	2,723	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 763,560	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income**	1,440	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,440	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Miscellaneous income</b>	(606)	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ (606)	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 12,398,540	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,536,976	31
32	Health Care	5,570,719	32
33	General Administration	2,495,968	33
<b>B. Capital Expense</b>			
34	Ownership	1,620,119	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	489,213	35
36	Provider Participation Fee	122,640	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 11,835,635	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	562,905	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 562,905	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.  
This entity is a cash basis taxpayer.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Lexington of Schaumburg# 0036095Report Period Beginning: 01/01/05Ending: 12/31/05

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,862	2,140	\$ 100,198	\$ 46.82	1
2	Assistant Director of Nursing	3,254	3,541	112,991	31.91	2
3	Registered Nurses	55,549	60,228	1,866,985	31.00	3
4	Licensed Practical Nurses	9,007	10,087	265,452	26.32	4
5	CNAs & Orderlies	117,304	124,271	1,519,327	12.23	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,175	12,200	168,070	13.78	8
9	Activity Director	1,757	1,984	31,938	16.10	9
10	Activity Assistants	17,508	18,632	194,251	10.43	10
11	Social Service Worker	5,687	6,080	113,427	18.66	11
12	Dietician	2,108	2,186	30,225	13.83	12
13	Food Service Supervisor	2,045	2,186	35,588	16.28	13
14	Head Cook	2,014	2,207	26,110	11.83	14
15	Cook Helpers/Assistants	11,854	12,851	114,272	8.89	15
16	Dishwashers	18,569	19,405	134,592	6.94	16
17	Maintenance Worker	2,124	2,259	34,870	15.44	17
18	Housekeepers	39,096	42,184	313,099	7.42	18
19	Laundry	10,250	10,958	75,451	6.89	19
20	Administrator	1,520	1,709	110,901	64.89	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,687	12,454	190,499	15.30	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	324,370	347,562	\$ 5,438,246 *	\$ 15.65	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	262	\$ 14,804	L1, C3	35
36	Medical Director	Monthly	39,000	L9, C3	36
37	Medical Records Consultant	29	1,568	L10, C3	37
38	Nurse Consultant	70	6,640	L10, C3	38
39	Pharmacist Consultant	Monthly	1,200	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	94	4,498	L11, C3	44
45	Social Service Consultant	94	4,857	L12, C3	45
46	Other(specify)				46
47	Project Development Consultant	24	1,235	L10, C3	47
48					48
49	TOTAL (lines 35 - 48)	573	\$ 73,802		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT





Lexington Health Care Center of Schaumburg, Inc.  
 Provider # 0036095  
 1/1/2005 to 12/31/2005

Schedule F

XIX. Support Schedules  
 C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Sachnoff & Weaver	Legal	21,396
Katten, Muchin, Zavis and Rosenman	Legal	792
Scott & Krause	Legal	1,103
Systematic Management Systems	Collections	4,419
Global Care	CARF Consulting	7,241
Mcafee	Computer Consulting	88
National Datacare	Computer Consulting	2,238
McLeod USA	Computer Consulting	1,139
Action Computer Service	Computer Consulting	324
eHealth Solutions	Computer Consulting	2,600
AdminaStar Federal	Computer Consulting	366
Answers on Demand	Computer Consulting	2,633
Microsoft	Computer Consulting	5,089
Telenet	Computer Consulting	136
Information Controls, Inc.	Computer Consulting	1,156
Total Other Professional Services		<u>50,720</u>
Total, Agrees to Schedule V, Line 19, Column 3		87,168
Allocated from management co.		
American Express Tax & Business Services	Accounting	370
Altschuler, Melvoin and Glasser LLP	Accounting	139
Account Temps	Accounting	1,152
Gene Whitehorn	Medicaid Billing Consultant	2,675
Personnel Planners	U/C Consulting	8
Gilson, Labus and Silverman	Accounting	234
James Samatas	Legal	30
Sachnoff and Weaver	Legal	136
Katten, Muchin, Zavis and Rosenman	Legal	19
ILIAC / Pension Administrators	401 (k) Administration	929
Various	Computer Consulting	15,102
Allocated from building partnership		
JSO Valuation Group	Real estate tax appraisal	3,500
James Samatas, Attorney at Law	Legal	118
Nonallowable legal fees		
Freedman, Anselmo, & Lindberg	Legal-collection fees	(375)
Grabowski Law Center, LLC	Legal-collection fees	(4,554)
Systematic Management Systems	Legal-collection fees	(4,419)
Serpico, Novelle, Petrosino	Legal-out of period	(975)
Katten, Muchin, Zavis and Rosenman	Legal-out of period	(482)
James Samatas, Attorney at Law	Legal-out of period	(46)
Reclassifications		
JSO Valuation Group	Real estate tax appraisal	(3,500)
Total, Agrees to Schedule V, Line 19, Column 8		<u>97,229</u>

See Accountants' Compilation Report

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$ N/A	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning:

01/01/05

Ending:

12/31/05

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report No  
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes  
What was the average life used for new equipment added during this period 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 68,587 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 122,640  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 14,056 Has any meal income been offset against related costs? Yes Indicate the amount \$ 195
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel No  
If YES, attach a complete explanation  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 0%  
d. Have vehicle usage logs been maintained Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fee

## RECONCILIATION REPORT

11:46 AM 5/16/2006

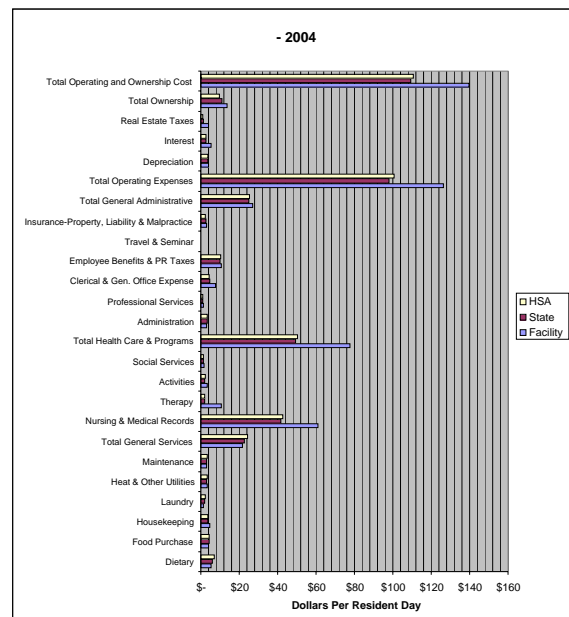
ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-1,177,493	equal to	-1,177,493	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	393,318	equal to	393,318	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	298,756	equal to	298,756	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	286,955	equal to	286,955	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	3,628	equal to	3,628	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	12,624	equal to	12,624	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	365,579	equal to	790,958	-425,379	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	288,248	equal to	288,248	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,536,976	equal to	1,536,976	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	5,570,719	equal to	5,570,719	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,495,968	equal to	2,495,968	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	1,620,119	equal to	1,620,119	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	489,213	equal to	489,213	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	122,640	equal to	122,640	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	3,864,953	equal to	4,033,023	-168,070	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	226,189	equal to	226,189	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	113,427	equal to	113,427	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	340,787	equal to	340,787	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	34,870	equal to	34,870	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	313,099	equal to	313,099	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	75,451	equal to	75,451	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	110,901	equal to	110,901	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	190,499	equal to	190,499	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	5,438,246	equal to	5,438,246	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	14,804	< or = to	14,804	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	39,000	< or = to	39,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	9,408	< or = to	57,695	-48,287	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	4,498	< or = to	4,498	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	4,857	< or = to	4,857	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	110,901	equal to	110,901	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	1,038,190	equal to	1,038,190	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	87,168	equal to	87,168	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	777,354	equal to	777,354	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	13,507	equal to	13,507	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	9,170	equal to	9,170	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particp. Fees	122,640	equal to	122,640	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	14,056	< or = to	14,056	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	14,056	equal to	14,056	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	9,153	equal to	11,504	-2,351	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-1,207,264	equal to	-1,207,264	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	6,027,084	equal to	6,027,084	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	384,000	equal to	384,000	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	229,215	equal to	229,215	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	7,056,247	equal to	7,056,247	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,183,914	equal to	1,183,914	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	3,796,719	equal to	3,796,719	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,361,785	equal to	1,361,785	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	562,905	equal to	562,905	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	2,745,172	equal to	2,745,172	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Lexington of Schaumburg  
IDPA Comparative Data - Per Resident Day Cost  
Year Ending 12/31/05

Enter your HSA # in next column 

1
73,033

		Average Median Cost Per Day			UN-INFLATED																		
Cost Report Line	Description	Your Facility	State		HSA	Cost Report Line	Description	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %	
			1	2					3	4	5	6	7	8	9	10	11						
IPDA LTC Profiles																							
LTC Median Per Diem Cost by HSA - 2003 Cost Reports																							
2003 (Run June 1, 2004)																							
1	Dietary	5.30	6.01	7.02	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	6.06	5.70	5.70	4.13	9.81					
2	Food Purchase	4.16	4.31	4.47	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04					
3	Housekeeping	4.79	3.70	3.59	3.70	3.59	3.59	3.68	2.91	3.68	3.40	4.05	4.05	3.97	3.59	3.61	2.48	5.80					
4	Laundry	1.28	1.85	2.23	1.85	2.23	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14				
5	Heat & Other Utilities	3.17	2.95	3.17	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.93	2.05	4.25					
6	Maintenance	2.89	3.01	3.26	3.01	3.26	3.26	3.03	2.99	3.03	3.21	3.21	3.21	3.26	3.26	2.82	1.92	5.12					
7	Total Health Care & Programs	2.91	3.36	3.33	3.36	3.33	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.45	24.49	21.93	17.57	31.51				
8	Total General Services	21.65	22.58	24.49	21.65	22.58	41.83	42.52	43.12	38.37	43.12	37.78	45.12	45.12	45.12	47.22	42.52	45.12	27.25	64.47			
9	Nursing & Medical Records	61.01	41.83	42.52	41.83	42.52	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	2.41	1.86	2.24	-	10.55				
10A	Therapy	10.83	2.10	1.86	2.10	1.86	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.05	2.18	1.54	1.06	3.45				
11	Activities	3.49	1.91	2.18	3.49	1.91	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.12	1.45	1.27	0.58	3.00				
12	Social Services	1.62	1.42	1.45	1.62	1.42	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23			
13	Total Health Care & Programs	77.61	49.48	50.39	77.61	49.48	3.36	3.33	3.15	3.15	3.60	3.46	3.46	3.46	3.34	3.33	3.17	1.71	7.21				
14	Administration	2.91	3.36	3.33	2.91	3.36	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	3.44				
19	Professional Services	1.33	0.99	1.09	1.33	0.99	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78			
21	Clerical & Gen. Office Expense	7.76	4.79	4.32	7.76	4.79	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34			
22	Employee Benefits & PR Taxes	10.64	10.09	10.42	10.64	10.09	0.08	0.10	0.13	0.10	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43				
24	Travel & Seminar	0.13	0.08	0.10	0.13	0.08	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32			
26	Insurance-Property, Liability & Malpractice	0.08	0.13	0.10	0.08	0.13	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14			
28	Total General Administrative	26.91	24.94	25.31	26.91	24.94	98.06	100.77	100.83	92.47	100.83	88.05	100.96	100.96	103.01	100.77	94.71	60.49	142.56				
29	Total Operating Expenses	126.17	98.04	100.77	126.17	98.04	3.70	3.82	4.08	3.29	4.08	2.54	4.41	4.41	4.41	4.54	3.82	3.38	8.43	1.91			
30	Depreciation	3.59	3.70	3.82	3.59	3.70	2.81	2.96	2.01	1.96	2.01	1.41	4.05	4.05	4.05	2.63	2.81	1.50	11.53				
32	Interest	2.54	2.81	2.01	2.54	2.81	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	3.36	0.92	1.11	-	4.85			
33	Real Estate Taxes	4.09	1.38	0.92	4.09	1.38	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	37.36	23.58			
37	Total Ownership	13.63	11.11	9.73	13.63	11.11	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14			
Total Operating and Ownership Cost		139.80	110.50	109.83	139.80	110.50																	
Notes:																							
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.																							
The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.																							

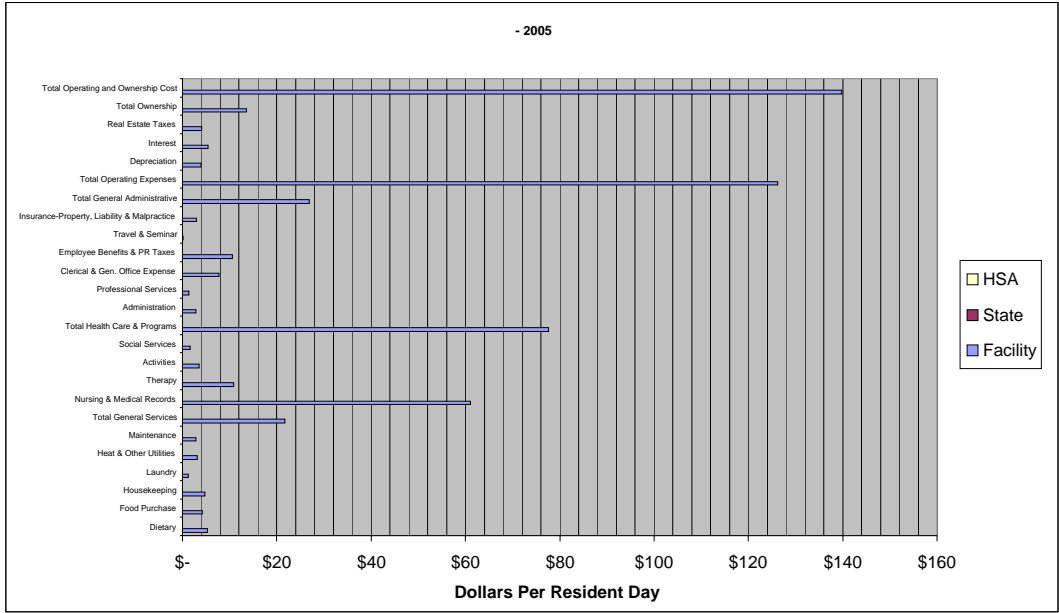


Cost Report Line	Description	2005 Per Diem Your Facility	2004 Median Cost Per Day		2004 Per Diem Your Facility	2004 Median Cost Per Day		2003 Per Diem Your Facility	2003 Median Cost Per Day		2002 Per Diem Your Facility	2002 Median Cost Per Day	
			State	HSA		State	HSA		State	HSA		State	HSA
1	Dietary	5.30	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.16	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	4.79	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.28	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.17	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	2.89	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	21.65	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	61.01	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	10.83	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	3.49	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.62	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	77.61	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	2.91	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	1.33	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	7.76	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	10.64	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.13	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	3.03	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	26.91	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	126.17	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	3.93	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	5.39	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	4.09	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	13.63	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	139.80	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:

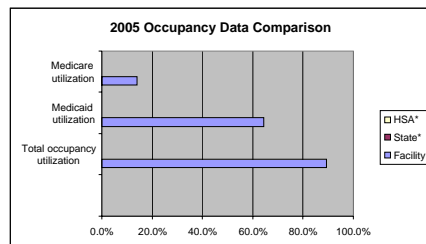
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



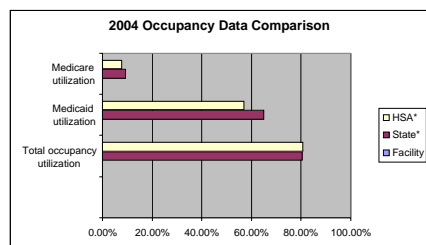
## 2005

	Your		
	Facility	State*	HSA*
Total occupancy utilization	89.33%	0.00%	0.00%
Medicaid utilization	64.28%	0.00%	0.00%
Medicare utilization	14.07%	0.00%	0.00%
Private pay percent utilization	8.97%	N/A	N/A
Capacity in Patient Days	81,760	N/A	N/A
Census days of service provided	73,033	N/A	N/A



## 2004

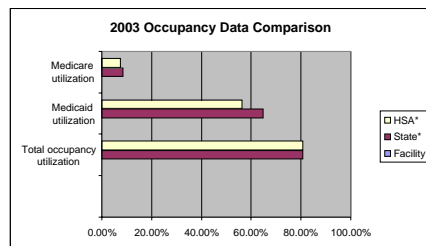
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%	80.70%
Medicaid utilization	#DIV/0!	65.00%	57.00%
Medicare utilization	#DIV/0!	9.40%	7.70%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

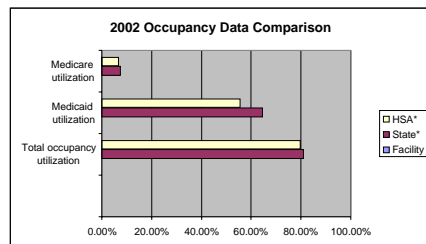
## 2003

	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization	#DIV/0!	64.80%	56.40%
Medicare utilization	#DIV/0!	8.50%	7.50%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

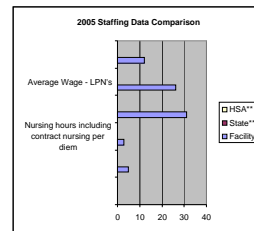


## 2002

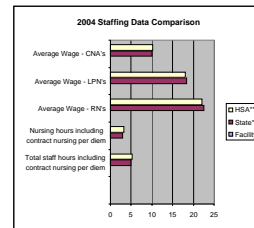
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization	#DIV/0!	64.50%	55.50%
Medicare utilization	#DIV/0!	7.40%	6.80%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	4.76	0.00	0.00
Nursing hours including contract nursing per diem	2.74	0.00	0.00
Average Wage - RN's	31	0.00	0.00
Average Wage - LPN's	26.32	0.00	0.00
Average Wage - CNA's	12.23	0.00	0.00

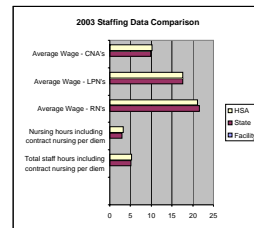


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	

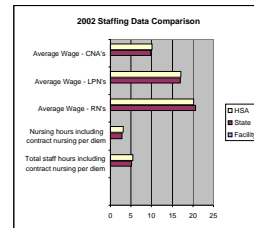


\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	

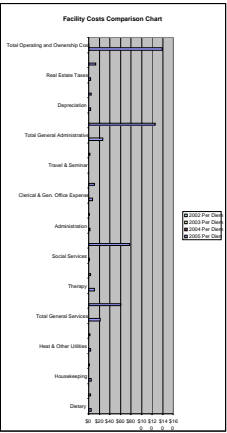


2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	

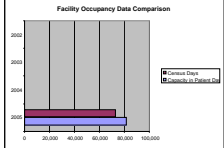
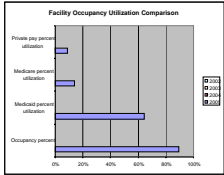




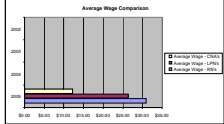
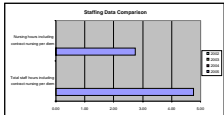
Cost Report Line	Account	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Show	Per Show	Per Show	Per Show
1	Stency	5.39	4500/01	4500/01	4500/01
2	Food Purchase	2.04	4500/01	4500/01	4500/01
3	Housekeeping	4.79	4500/01	4500/01	4500/01
4	Landsc	1.38	4500/01	4500/01	4500/01
5	Heat & Other Utilities	1.17	4500/01	4500/01	4500/01
6	Maintenance	2.89	4500/01	4500/01	4500/01
8	Total General Services	15.65	4500/01	4500/01	4500/01
10	Nursing & Medical Records	62.01	4500/01	4500/01	4500/01
10A	Therapy	30.83	4500/01	4500/01	4500/01
11	Activities	1.89	4500/01	4500/01	4500/01
12	Social Services	1.42	4500/01	4500/01	4500/01
16	Total Health Care & Programs	77.42	4500/01	4500/01	4500/01
17	Administration	2.91	4500/01	4500/01	4500/01
19	Professional Services	1.33	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	7.76	4500/01	4500/01	4500/01
22	Employee Benefits & FR Taxes	69.44	4500/01	4500/01	4500/01
24	Travel & Lodging	0.13	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	5.63	4500/01	4500/01	4500/01
26	Total General Administration	84.91	4500/01	4500/01	4500/01
29	Total Operating Expenses	136.17	4500/01	4500/01	4500/01
30	Depreciation	3.03	4500/01	4500/01	4500/01
32	Interest	5.36	4500/01	4500/01	4500/01
33	Real Estate Taxes	1.80	4500/01	4500/01	4500/01
37	Total Ownership	10.43	4500/01	4500/01	4500/01
	Total Operating and Ownership Cost	150.60	4500/01	4500/01	4500/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	86.33%	4500/01	4500/01	4500/01
Medicaid percent utilization	64.28%	4500/01	4500/01	4500/01
Medicare percent utilization	54.07%	4500/01	4500/01	4500/01
Private pay percent utilization	63.75%	4500/01	4500/01	4500/01
Capacity in Patient Days	87,760	0	0	0
Census Days	75,000	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	4.76	0.00	0.00	0.00
Nursing hours including contract nursing per show	2.74	0.00	0.00	0.00
Average Wage - BNY	\$1.00	0.00	0.00	0.00
Average Wage - LPRN	20.00	0.00	0.00	0.00
Average Wage - CNRN	12.00	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	340,787	31,200	14,804	386,791	0	386,791	0	386,791
2. Food Purchase	0	317,854	0	317,854	0	317,854	-14,251	303,603
3. Housekeeping	313,099	36,143	0	349,242	0	349,242	314	349,556
4. Laundry	75,451	20,982	0	96,433	0	96,433	-2,723	93,710
5. Heat and Other Utilities	0	0	226,454	226,454	0	226,454	4,970	231,424
6. Maintenance	34,870	0	125,332	160,202	0	160,202	50,649	210,851
7. Other (specify)*	0	0	0	0	0	0	5,109	5,109
8. Total General Services	764,207	406,179	366,590	1,536,976	0	1,536,976	44,068	1,581,044
9. Medical Director	0	0	39,000	39,000	0	39,000	0	39,000
10. Nursing & Medical Records	4,033,023	276,934	57,695	4,367,652	0	4,367,652	87,747	4,455,399
10a. Therapy	0	0	790,958	790,958	0	790,958	0	790,958
11. Activities	226,189	24,138	4,498	254,825	0	254,825	0	254,825
12. Social Services	113,427	0	4,857	118,284	0	118,284	0	118,284
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	9,760	9,760
16. Total Health Care & Programs	4,372,639	301,072	897,008	5,570,719	0	5,570,719	97,507	5,668,226
17. Administrative	110,901	0	1,038,190	1,149,091	0	1,149,091	-936,422	212,669
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	87,168	87,168	0	87,168	10,061	97,229
20. Fees, Subscriptions & Promotion	0	0	11,637	11,637	0	11,637	1,870	13,507
21. Clerical & General Office	190,499	29,468	31,216	251,183	0	251,183	315,210	566,393
22. Employee Benefits & Payroll	0	0	763,298	763,298	0	763,298	14,056	777,354
23. Inservice Training & Education	0	0	8,200	8,200	0	8,200	0	8,200
24. Travel and Seminar	0	0	5,792	5,792	0	5,792	3,378	9,170
25. Other Admin. Staff Trans	0	0	2,522	2,522	0	2,522	11,956	14,478
26. Insurance-Prop.Liab.Malpractice	0	0	217,077	217,077	0	217,077	4,179	221,256
27. Other (specify)*	0	0	0	0	0	0	44,912	44,912
28. Total General Adminis	301,400	29,468	2,165,100	2,495,968	0	2,495,968	-530,800	1,965,168
29. Total General Administrative	5,438,246	736,719	3,428,698	9,603,663	0	9,603,663	-389,225	9,214,438
30. Depreciation	0	0	86,087	86,087	0	86,087	200,868	286,955
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	31,620	31,620	0	31,620	361,698	393,318
33. Real Estate	0	0	0	0	0	0	298,756	298,756
34. Rent - Facility & Grounds	0	0	1,492,317	1,492,317	0	1,492,317	-1,488,689	3,628
35. Rent - Equipment & Vehicles	0	0	10,095	10,095	0	10,095	2,529	12,624
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,620,119	1,620,119	0	1,620,119	-624,838	995,281
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	288,248	0	288,248	0	288,248	0	288,248
40. Barber and Beauty Shop	0	0	24,145	24,145	0	24,145	0	24,145
41. Coffee and Gift Shops	0	0	13,390	13,390	0	13,390	0	13,390
42. Provider Participation	0	0	122,640	122,640	0	122,640	0	122,640
43. Other (specify):*	0	0	163,430	163,430	0	163,430	-163,430	0
44. Total Special Cost Ce	0	288,248	323,605	611,853	0	611,853	-163,430	448,423
45. Grand Total	5,438,246	1,024,967	5,372,422	11,835,635	0	11,835,635	-1,177,493	10,658,142

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	215,739	235,326
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	1,486,117	1,486,117
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	93,770	93,770
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	1,795,626	1,815,213
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	35,295	35,295
13. Land	0	229,215
14. Buildings, at Historical Cost	0	5,865,346
15. Leasehold Improvements, Historical Cost	920,481	1,190,901
16. Equipment, at Historical Cost	455,640	1,183,914
17. Accumulated Depreciation (book methods)	-461,870	-3,796,719
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	140,913
24. Total Long-Term Assets	949,546	4,848,865
25. Total Assets	2,745,172	6,664,078
CURRENT LIABILITIES		
26. Accounts Payable	346,286	362,964
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	425,000	425,000
30. Accrued Salaries Payable	235,576	235,576
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	384,000
33. Accrued Interest Payable	0	23,883
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	376,525	178,510
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	1,383,387	1,609,933
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	5,602,084
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	109,278
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	0	5,711,362
46.Total Liabilities	1,383,387	7,321,295
47.Total Equity	1,361,785	-657,217
48.Total Liabilities and Equity	2,745,172	6,664,078

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	11,260,739
2. Discounts and Allowances for all Levels	-1,002,280
Subtotal - Inpatient Care	10,258,459
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,375,393
7. Oxygen	294
Subtotal - Ancillary Revenue	1,375,687
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	17,681
13. Barber and Beauty Care	29,367
14. Non-Patient Meals	195
15. Telephone, Television, and Radio	7
16. Rental of Facility Space	0
17. Sale of Drugs	490,896
18. Sale of Supplies to Non-Patients	0
19. Laboratory	27,983
20. Radiology and X-Ray	17,744
21. Other Medical Services	176,964
22. Laundry	2,723
Subtotal - Other Operating Revenue	763,560
24. Contributions	0
25. Interest and Other Investments Income	1,440
Subtotal - Non-Operating Revenue	1,440
27. Other Revenue (specify):	-606
28. Other Revenue (specify):	0
Subtotal - Other Revenue	-606
30. Total Revenue	12,398,540
31. General Services	1,536,976
32. Health Care	5,570,719
33. General Administration	2,495,968
34. Ownership	1,620,119
35. Special Cost Centers	489,213
35. Provider Participation Fee	122,640
37. Other	0
40. Total Expenses	11,835,635
41. Income Before Income Taxes	562,905
42. Income Taxes	0
43. Net Income or Loss for the Year	562,905

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**LTC Median Per Diem Cost by HSA - 2005 Cost Reports**  
2005 (Run June 1, 2004)

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Cost Report	73,033
Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
30	Depreciation
32	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

State-Wide

1 2 3 4 5 6 7 8 9 10

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State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	

LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

Lexington  
of  
Schaumburg  
2004  
Costs

Lexington  
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Schaumburg  
2004  
Census

Cost	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
11	Therapy
12	Activities
13	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
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26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
32	Depreciation
33	Interest
37	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

### 2003 - Staffing and Occupancy Data

	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.42
LPN	18.84	18.02	17.23	15.4	17.23	13.87	21.06	21.06	21.06	19.99	18.02	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.53	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.10%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

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2003 Costs

Cost  
Report

Line

Description

State-  
Wide

HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
1	2	3	4	5	6	7	8	9	10	11	
7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	
4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	
3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	
2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	
3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	
3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	
24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	
42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	
1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	
2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	
1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	
50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	
3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	
1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	
4.79	4.32	4.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	
10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	
0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	
2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	
25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	
100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	
3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	
2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	
0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	
9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	
110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	

10th % 90th %

Cost

Report

Line

Description

1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	<b>TOTAL GENERAL SERVICES</b>	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>	
29	<b>TOTAL OPERATING EXPENSES</b>	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	<b>TOTAL OWNERSHIP</b>	
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	

Average Wage Data Table

State-  
Wide

HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
1	2	3	4	5	6	7	8	9	10	11	
5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

State-  
Wide

HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
1	2	3	4	5	6	7	8	9	10	11	
80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%



IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2002 Cost Reports  
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
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28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	8.20%	6.80%	7.00%